File No. 455

Collection No.

19 33.

Mysore Residency

Bangalore.

Pros. Serial Nos. 1-11

S.N. 2/a, 5 to 11

28.6.(4)

Subject.

Audit and Accounts procedure in regard to the share allotted to the Civil and Military Station, Bangalore. from the Road Development Fund.

Previous References.

F.No.273 of 1931

F.No.44 of 1933.

Later References.

S. 97 —(Blue).

MFP—168S&P—(M-184)—11-8-34—60,000.

Reference:- Your official letter No.2764/273-1931, dated 15th April 1934 regarding certain discrepancies in Road Development Fund Account.

The Accountant General points out that the expenditure up to 31st March 1933 from Road Development Fund Account, as shown in the registers of his office, namely, Rs.39,940-2-10, differs from that shown in the statement furnished by the Residency, namely, Rs.35,093-12-7 and wants an explanation for the difference between the two figures.

2. In this connection attention is invited to this office unofficial Note No.24, dated 11th August 1933 wherein it was pointed out that the admissible expenditure against 14 estimates amounting to Rs.46,098/- sanctioned by the Resident was only Rs.35,093-12-7 against Rs.39,940-2-10 drawn in 1932-33 and Rs.3,978-7-1 drawn on 22nd June 1933, ~~resulting~~ which resulted in an excess drawal of Rs.8,824-13-4. This amount was utilised by the Municipal Commission on works not included in the sanction for expenditure of Rs.46,098/- referred to above and it was pointed out that this diversion of funds should be regularised.

3. This office may kindly be informed of the orders passed on the unofficial note of the 11th August 1933 above referred to, so that a reply to the Accountant General's letter No.T.3 Bang.6-3-882/3234, dated the 20th March 1934 may be sent as requested in the Residency letter No.2764/273-1931, dated the 15th April 1934 under reference.

8.5.'34

The Secretary to the Hon'ble the Resident.

U.O.No. 108 dated 8-5-1934.

Please see the U.O. note from the Treasury Officer on the previous page.

The excess of Rs . 8,824-13-4 referred to is composed of two items:-

Amount drawn in excess in 1932-33	Rs . 4,846-6-3
Amount drawn in excess between 31st march 1933 and July 1933	Rs . 3,978-7-1
	8,824-13-4

It has been decided that the amount drawn in excess should be adjusted when sanctioning in future further grants to the Municipal Commission for new schemes from the Road Development Fund.

A draft U.O. note is submitted.

S.IV.32 (A)
273(7)
31.

12.5.34

12.5.34

18-5-34

S.IV.4

Issued No. 3664 dt 18.5.34.

D.No. 5773 S.N. 7

~~D.No. 6307~~ ~~S.N. 2~~

~~S.N. 1~~

8

The position is as follows:-

S.N 4|6 of (N)

The list submitted by the Municipal Commission containing 56 items of work selected for development

*S.N 5 of (N)

under the Road Development Scheme was submitted to the

*S.N 7 of (N)

Govt. of India who sanctioned them all except those for remetalling and resurfacing. The Municipal Commission were accordingly told to start work on these authorised

S.N 8 of (N)

roads and to furnish a self-contained list of those roads. This list was received in Feby. 1932 and a copy of it was

S.N. 9 & 10 of (N)

furnished to the A.G. In the meantime the Govt. of Mysore

S.N 12 & 16 of (N)

put in their claim for a share from the allotment of the C.& M. Station under the Road Account. This necessitated a revision of the list already approved. The list so revised contained only 14 items of the originally

S.N 16|b of (N)

sanctioned works which were estimated to cost Rs. 46,100. The revised list was furnished by the Municipal Commission and they were instructed that the grant to be drawn should

S.N. 23 of (A)

not exceed a maximum of Rs. 46,100 the estimated cost of completing the schemes referred to in that list. A copy

S.N 32 of (A)

of this list was furnished to the A.G. The actual cost of the 14 items was less than 46, 100 and the Commission

being

being probably under the impression that they could draw the savings and spend them on roads included in the list originally sanctioned by the Govt. of India, appears to have drawn from the savings to the extent of Rs. 8,824-13-4 and spent on roads other than those included in the list of 14 items. The control suggested in the A.G's letter No. Bamg 22-3-239, dated the 8th Nov. 1932 has since been given effect to and this has prevented the recurrence of similar mistakes. The unauthorised expenditure of Rs. 8,824-13-4 already incurred will be adjusted towards future grants by withholding payment to this extent for works carried out on unauthorised roads for which grants from the Road Development Fund is admissible.

S IV-24 of (A)

A reply may, if approved, be sent to the A.G., as in the draft submitted.

S.N.2

In March 1934, when the P.M.C. submitted through the Municipal Auditor a statement of expenditure amounting to Rs. 7,727-1-2 incurred up to December 1933, under the Road Development Scheme for countersignature and payment, the Municipal Auditor passed for payment only a sum of Rs. 362-13-3 and remarked with reference to the balance of Rs. 7,364-3-11, that sanction to estimates and authority of the A.G. for payment were necessary. Accordingly only a sum of Rs. 363-13-

S N 1 and Para 1 of note in cover (L)

Draft made in circular. H.S.

K.Nair
26/27-8-34.

9 An alternative answer to queries (2) - (5) in para 1 of P.U.C. has been suggested in the margin of draft

V.V.M.
6-9-

10 I have revised the draft to the Accountant General Madras, which may issue if Resident approves.

C.G.N.E.
28-9-34

11 This may be put up again when the main file (which is being returned today) has been disposed of.

T.P.
3-X-34

12 If Resident has no objection, the draft to the Accountant General Madras, might issue at once ; and the remaining points might be considered after the main file has been disposed of ? (The correspondence with the A.G. Madras really deals only with questions of accounting and need not affect our decision on the main file: and A.G. is pressing for a reply to his audit objections).

C.G.N.E.
4-10-34

13 ~~The draft~~ The draft to the A.G. may issue.

T.P.8-x-34

Issued S.N. 8 Dated the 16th X '34.

CORRESPONDENCE.

1c S.N.1. 1

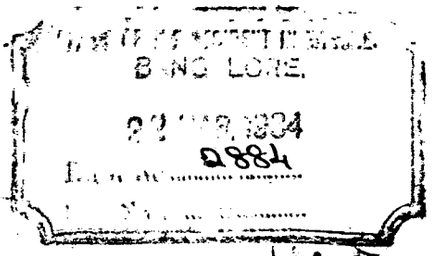
No. T -Bang.6-3-882/32-34. OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 20th March *1934.*

Enclosures.
1 Statement.

FROM

THE ACCOUNTANT GENERAL,
(T-3 Section),
MADRAS,



To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

SIR,

Subject:- Certificate of utilisation of grant from Road Development Fund in Civil and Military Station, Bangalore.

****

With reference to the correspondence ending with your letter No. 1552/273-1931 dated 23rd February 1934, on the subject mentioned above, I have the honour to state that the expenditure incurred by the President, Municipal Commission, for the Road Development Fund up to 31st March 1933 on bills drawn from time to time from the Treasury is Rs.39,940/2/10. The correctness of the balance of Rs.67,453/8/2 at the end of 1932-33 after taking into account the expenditure mentioned above was accepted in your letter No. 421 dated 13th January 1934. A statement showing the expenditure to the end of 31st March 1933 against each sanctioned estimate as per the registers of this office is herewith enclosed. It may kindly be stated how the difference has arisen in each case between your figures and those furnished by this office against each estimate.

2. The actual amount diverted from the grant on other schemes may also be stated.

3. The favour of an early reply is requested.

I have the honour to be, Sir,
Your obedient servant,

D.S. ASSISTANT ACCOUNTS OFFICER.

Road Development fund account.

4/a

Scheme No. — 1	Estimate No. 2	Expenditure to end of 31/3/33 as per this office regr. 3	Expenditure to end of 31/3/33 as per S.R's staff 4	Difference 5	Remarks. 6
4	1	1066 6 9	1014 2 2	52 4 7	
~~8~~	2	2059 13 9	1357 2 6	702 11 3 ~~1357 2 6~~	
9	3	2226 15 4	. . . .	2226 15 4	
10	4	1370 5 3	. . .	1370 5 3	
11	5	658 5 6	. . .	658 5 6	
17	8	251 1	. . .	251 1 .	
22	9	3911 15 4	2312 3 4	1599 12 .	✕
27	10	1720 14 .	. . .	1720 14 .	
26	11	847 5 2	1515 9 2	668 4 .	
3	12	4634 5 4	4575 14 1	58 7 3	
2	13	2711 5 4	2792 5 4	81 . .	• •
55	14	4848 3 .	5155 15 -	307 12 .	
54	15	3531 14 6	4072 14 2	540 15 8	
53	16	2936 1 8	3585 7 8	649 6 -	
48	17	1389 . 6	2260 10 6	871 10 .	✕ 2260 2312 57 2
47	18	2852 4 7	2953 8 7	101 4 .	
45	19	2003 14 3	2084 14 3	81 . .	2260 39
42	21	447 5 6	760 6 2	313 - 8	
37	22	403 13 1	652 11 8	248 14 7	
44	23	68 13 .	. . .	68 13 .	
		39940 2 10	35093 12 7	4846 6 3	

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

S N 2

No. 2764/Enc 2
~~273/1931~~.

FROM

Major C.G.N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Treasury Officer, and Municipal Auditor,

Civil & Military Station, BANGALORE.

Dated, Bangalore, the 15 April *1934*.

Subject.

Certificate of utilisation of grant from Road Development Fund in Civil & Military Station, Bangalore.

SIR,

I am directed to forward a copy of a letter No.T.3-Bang. 6-3-882/32-34, dated the 20th March 1934, from the Accountant General, Madras, with enclosure, and to request that the discrepancies in question may kindly be explained to the Accountant General, Madras, direct. The actual amount diverted from the grant on other schemes may also be verified and intimated to the Accountant General direct and a report sent to this office in due course.

I have the honour to be,
Sir,
Your most obedient servant,

12/4 O/C

SECRETARY TO THE RESIDENT.

ASB/11.4

SN 3

15

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 2765
~~273/1931~~.

FROM

Major C.G.N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Accountant General,

M a d r a s.

Dated, Bangalore, the 15th April *1934*.

Subject.

Certificate of utilisation of grant from the Road Development Fund in the Civil and Military Station, Bangalore.

SIR,

I am directed to refer to your letter No.T.3-Bang.6-3-882/32-34, dated the 20th March 1934, and to say that the Treasury Officer and Municipal Auditor, who furnished the figures mentioned in column 4 of your statement, has been asked to expalin to you direct the discrepancies in question. He has also been asked to verify and intimate to you direct the actual amount diverted to other schemes from grants from the Road Development Fund.

I have the honour to be,
Sir,
Your most obedient servant,

12/4 O/C

Secretary to the Resident.

ASB/11.4

S.M.4 6

Office of the Resident in Mysore
Bangalore.

Para 3 of notes

Reference his U.O. note No.102 dated the 8th May 1934. It has already been decided that the excess amount of Rs.8,824-13-4 drawn by the Municipal Commission should be adjusted when sanctioning in future further grants to the Municipal Commission for new schemes from the Road Development Fund. This decision was communicated to the Accountant General in my letter No.1552/273/1931 dated 23rd February 1934.

M.32 (A)

o/c Clone 17/5

SECRETARY TO THE RESIDENT.

U.O. No. 3604 dated, Bangalore, the 18th May 1934.

The Officer in charge of the Hon'ble the Resident's Treasury.

KN

S N 6

18

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

Dated the 24th May 1934

No. 202 Enc.

FROM

M.R.Ry. P.M. Raman Nayar, Avl.,
OFFICER IN CHARGE OF THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

To

The Accountant-General,
Madras.

SIR,

With reference to your letter No.T.3 Bang 6-3-882/32-34 dated 20th March 1934 to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, I have the honour to state that the amount drawn from the Treasury by the President, Municipal Commission is Rs.39940-2-10 in 1932-33 and Rs.3978-7-1 in June 1933 ~~on~~ of Rs.43918-9-11 in all. Against this the admissible expenditure against 14 estimates amounting to Rs.46098/- sanctioned by the Resident and found admissible during the local audit was only Rs.35093-12-7 as reported by the Secretary to the Resident in Mysore, Bangalore. The excess amount of Rs.8824-13-4 diverted on other schemes has already been ordered to be adjusted when sanctioning in future further grants to the Municipal Commission for new schemes from the Road Development Fund, vide decision communicated to you in Secretary to the Resident's letter No.1552/273/1931 dated 23rd February 1934.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. P.M. Raman Nayar.
TREASURY OFFICER,
BANGALORE.

OFFICE OF THE ACCOUNTANT GENERAL
BANGALORE.
26 MAY 1934
Receipt 5000
File No. 50

No. 202.

Copy to the Secretary to the Hon'ble the Resident in Mysore, Bangalore with reference to his letter No.2764/273-193; dated 15th April 1934.

TREASURY OFFICER
BANGALORE.

S.M.7

No. T.3-Bang. 6-3-32.33.34

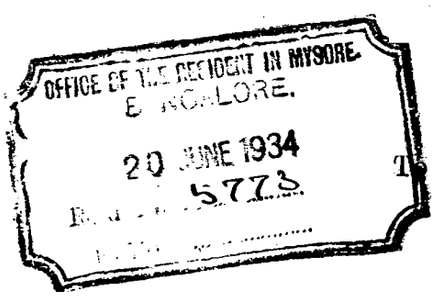
OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 18th J u n e *193* 4.

Enclosures.

FROM

K.R.S. Rau, Esq., B.A., (Cantab.),
~~THE~~ ACCOUNTANT GENERAL,
(T. A. III Bang.Section),
MADRAS,



The Secretary to the Hon'ble the Resident

in Mysore, Bangalore.

SIR,

Subject:- Certificate of utilisation of grant from the Road Development Fund in the Civil and Military Station, Bangalore.

With reference to letter No.201, dated the 24th May 1934 from the Treasury Officer, Bangalore on the subject mentioned above, a copy of which has been forwarded to you in his Endt.No.202, dated the 24th May 1934, I have the honour to request that information may be kindly furnished on the following points:-

(1) whether a list of works on which expenditure may be incurred by the Municipal Commission was furnished to that body before the execution of works was started. (If so, a copy of the list may kindly be sent to this office).

(2) What control is exercised on the operations of the Commission, when the works are put in hand and are being pushed through, to ensure that the works are executed in accordance with sanctioned and approved estimates.

(3) Whether it was not possible for the supervising officer to detect and report for the orders of the Resident in proper time the unauthorised commencement of works by the Commission and the utilisation thereon of funds intended for other works.

(4) Whether further expenditure on the unauthorised works has been stopped, and if so, from what date?

(5) What steps have been taken to prevent a recurrence of such irregularities on the part of the Commission.

(6) How the unauthorised expenditure will be adjusted from the future further grants for "new schemes."

2. The irregular expenditure of Rs.8824-13-4 to the end of 30th June 1933 is held under objection in the books

of

of this office and a note of this fact will be made in the next quarterly statement to be forwarded to the Government of India on the 25th July 1934.

I have the honour to be,

Sir,

Your obedient servant,

K R S Rao

Accountant-General.

R.V.

No D 5773-34 dt 16-10-34.

From

The Secretary to the Resident.

To

The Accountant General,

Madras.

CERTIFICATE OF UTILISATION OF GRANT FROM THE ROAD DEVELOPMENT FUND IN THE CIVIL AND MILITARY STATION, BANGALORE.

Sir,

I am directed to refer to your letter No. T.3-Bang/6-3-/32-33-34, dated the 18th June 1934, and to reply as follows :-

(1) The list of works on which expenditure was declared admissible from the Road Development Fund was approved in letter from this Residency to the President of the Municipal Commission, No.6770, dated the 6th October 1932, a copy of which was endorsed to you: and a copy of the list itself was sent to you with my letter No. 1552, dated the 23rd February 1934.

(2) and (3). The works are executed under the supervision of the Municipal Executive Engineer, who is the Executive Engineer for civil works for the local Government. He would ordinarily detect and report for the

orders

orders of the Resident in proper time the unauthorised commencement of works by the Commission and the utilisation thereon of funds intended for other works. In this instance, however, both the Municipal Commission and the Executive Engineer were under the mistaken but genuine impression that it was permissible to expend savings on works which were not included in the list referred to in this Residency letter No. 6770, dated the 6th October 1932. The position may be briefly explained. The original list submitted by the Municipal Commission, containing 56 items of work selected for execution under the Road Development Scheme, was submitted in December 1931 to the Government of India, who sanctioned all the items, except those for re-metalling and re-surfacing. The Municipal Commission were accordingly told to put in hand these authorised works and to furnish a self-contained list of them. This list was received in February 1932; and a copy of it was forwarded to you with this Residency Memo. No. 1565, dated the 27th February 1932. Meanwhile however, the Government of Mysore put in a claim for a share of the allotment of the Civil and Military Station under the Road Account; and this necessitated a revision

S.N. 23 (A)

S.N. 5 (N)

S.N. 10 (N)

revision of the list already approved. As the result of this revision, only 14 out of the original 56 items were retained; and the Municipal Commissi on were told in this Residency letter No. 6770, dated the 6th October 1932, that the grant to be drawn should not exceed the sum of Rs.46,100/- which was the estimated cost of completing the works referred to in the revised list. The actual cost of these works, however, proved to be less than Rs.46,100/-; and the Commission, being apparently under the impression that they could utilise the savings for expenditure on other roads which were included in the list originally sanctioned by the Government of India, appear to have drawn from the savings to the extent of Rs. 8,824-13-4, and to have spent this amount on roads which, though not included in the 14 items of the revised list, were included among the items of the original list of 56 which had been sanctioned by the Government of India.

S.n. 23 (A)

(4) Further expenditure on the un-authorised works has been stopped with effect from the 8th August 1934.

S.No. 9 (A) (R)
S.No.24 (A)

(5) The procedure suggested in your letters No.T-13 Bang.534, dated the 5th April 1932, and Bang.22-3-239, dated the 8th November 1932 is being followed.

followed. Vouchers are scrutinised by the Municipal auditor (appointed by Government) before bills are countersigned by the Secretary to the Resident and presented at the Treasury for payment. The irregularity of their action has been pointed out to the Municipal Commission; and the recurrence of such irregularities is very unlikely in future.

(6) The unauthorised expenditure already incurred will be adjusted towards future grants by withholding payment to that extent for works carried out on authorised roads for which grants from the Road Development Fund are admissible.

I have, etc.,

SECRETARY TO THE RESIDENT.

S.N.9

17-c

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 28th November *1934*.

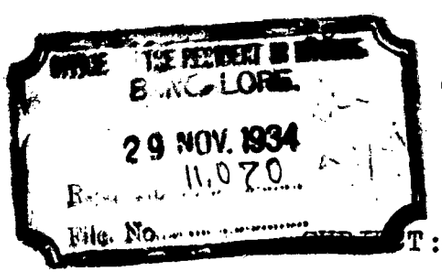
Enclosures.
1 sheet.

No. Bang.6-3-675.
34-35

From

The Accountant General,

Madras, (T.A.III. SECTION).



The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

T:- Irregularities connected with the execution of works financed from the Road Development Account.

Sir,

I have the honour to forward herewith a copy of the draft para dealing with the subject mentioned above which I have registered provisionally for inclusion in the Appropriation Accounts of the Central Government for 1933-34 under "Bangalore (Area Demand)".

2. I shall be grateful to be informed at a very early date of your views thereon so that I may modify the draft para if necessary.

I have the honour to be,

Sir,

Your obedient servant,

TSV.

DEPUTY ACCOUNTANT GENERAL.

Draft para.

Irregularities connected with the execution of works financed from the Road Development Account.

--

In October 1932, the local administration of a centrally administered area authorised the execution of 14 works estimated to cost Rs.46,100 to be financed from the Road Development Grant. The agency in charge of the execution actually completed the works with savings of approximately 25 per cent on the sanctioned estimates and utilised a part of the savings amounting to Rs.8,825/- on works which, though approved for being financed from the Road Development Account, were not specifically authorised by the local administration for execution in the year 1932-33. The unauthorised expenditure incurred is proposed by the administration to be adjusted towards future grants by withholding payment to that extent for works to be carried out on authorised roads in the subsequent years for which grants from the Road Development Fund are admissible. The local administration have also stated that under the procedure now in force, the recurrence of such irregularities is very unlikely.

***

tsv.

S. N. 10

7

DEPARTMENT. File No.

BRANCH. Serial No.

Draft Letter / Memorandum / Telegram

Draft for S.I.

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

	To be issued on	Issued on
1st Reminder		
2nd Reminder		
3rd Reminder		

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures x S.N.9 (DUC) Cov. P. 15

(Code word for telegrams.)

Ans

No. D. 11070 Dated 5th ~~Dec.~~ Jan 1935

To

The Accountant General,
Madras.

Subject:- Irregularities connected with the execution of works financed from the Road Development Account.

Sir,

I am directed to acknowledge the receipt of your letter No.Bang. 6-3-675/34-35, dated the 28th Nov. 1934, and to say that I have no remarks to offer on the draft ~~para.~~ paragraph.

Copy I have etc.,
3/1.

Secretary to the Resident

Ans
3/1

Secy 3/1
R.

S. 5.

MGIPC—S1—768(GI)DCF—(G-343)—11-7-29—50,000 Pads.